

The House Committee on Ways and Means offers the following substitute to HB 87:

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use tax, so as to provide an exemption for a limited period of time
3 with respect to the sale of certain machinery or equipment used directly in the production,
4 tilling, planting, cultivation, and harvesting of peaches, blackberries, or blueberries; to
5 provide for procedures, conditions, and limitations; to provide for powers, duties, and
6 authority of the state revenue commissioner; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
11 sales and use tax, is amended in paragraph (29) by replacing "; and" at the end of
12 subparagraph (I) with a semicolon; by replacing the semicolon at the end of subparagraph
13 (J) with "; and"; and by adding a new subparagraph (K) to read as follows:

14 "(K) For the period commencing July 1, 2007, and ending on June 30, 2009, machinery
15 and equipment for use on a farm directly in the production, tilling, planting, cultivation,
16 or harvesting of peaches, blackberries, or blueberries;"

17 **SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.